

Abstract

In comparison to physical persons, the defense of a legal entity during criminal proceedings is substantially hindered. The primary reason for these difficulties lies in the very nature of a legal person as a legal fiction. This study aims to provide a comprehensive overview of this topic.

This thesis is systematically divided into six chapters. The first and the second chapter serve as a theoretical basis. The first chapter deals with the definition of the legal entity and the current regulation of legal entity in private law.

This thesis mainly focuses on the analysis of the process aspects of the Act No. 418/2011 Coll., on criminal liability of legal persons and proceedings against them (hereinafter "ZTOPO"), entered into force on January 1, 2012 in the Czech Republic. At the same time, it is not possible to leave out the substantive aspects of criminal liability of legal entities. Therefore the second chapter deals with the legislation of the criminal liability according to ZTOPO. It deals mainly with the person who is the subject of criminal liability of legal persons, examines how to characterize the criminal liability according to ZTOPO, its structure and the scope of criminal liability.

The third chapter introduces persons, who are authorized to act as a legal entity during criminal proceedings.

The fourth chapter discusses the right of defense of a legal entity.

The fifth and also the last chapter focus on criminal proceedings against legal entities. The fifth chapter deals with specificity of this procedure and criminal proceeding against natural person. The last chapter describes the actual course of criminal proceedings against legal entities. In the end of the last chapter, the provisions of the ZTOPO, which regulate the execution of some types of sanctions imposed on legal entities, are briefly analyzed.

Throughout thesis author refers to questionable areas of Czech law, which are complemented by considerations for *de lege ferenda*.